

**REPORT  
ON THE  
HOME OFFICE AUDIT**

**GREENFIELDS INTERMEDIATE CARE FACILITY  
VALLEJO, CALIFORNIA**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section - Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Yosief Hailemichael**



TOBY DOUGLAS  
DIRECTOR

State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

December 21, 2012

Teresita Reyes, RN  
Administrator/Owner  
Greenfields Intermediate Care Facility  
400 Santa Clara St., Suite 200  
Vallejo, CA 94590

GREENFIELDS INTERMEDIATE CARE FACILITY  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2011. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the Comparison of Reported and Audited Home Office Cost represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Comparison of Reported and Audited Home Office Cost and supporting schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Teresita Reyes, RN  
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If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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COMPARISON OF REPORTED AND AUDITED  
HOME OFFICE COSTHOME OFFICE:  
GREENFIELDS INTERMEDIATE CARE FACILITYFISCAL PERIOD ENDED:  
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER 2	FISCAL YEAR END 3	REPORTED COST 4	AUDITED COST 5	VARIANCE 6
(From Sch 2, Col 6) (Col 5 - Col 4)					
1. GREENFIELDS I, ICF/DDN	1295945244	12/31/2011	\$60,550	\$48,440	(\$12,110)
2. GREENFIELDS II, ICF/DDN	1235349291	12/31/2011	60,550	48,440	(12,110)
3. GREENFIELDS III, ICF/DDN	1992915953	12/31/2011	60,550	48,440	(12,110)
4. GREENFIELDS IV, ICF/DDN	1154583219	12/31/2011	60,550	48,440	(12,110)
5. GREENFIELDS RESIDENTIAL CARE CENTER		12/31/2011	0	48,440	48,440
<b>TOTALS</b>			\$242,200	\$242,200	\$0

## SUMMARY OF DIRECT AND ALLOCATED POOL COST

HOME OFFICE:  
GREENFIELDS INTERMEDIATE CARE FACILITYFISCAL PERIOD ENDED:  
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER 2	FISCAL YEAR END 3	DIRECT EXPENSES 4	POOLED EXPENSES 5	TOTAL DIRECT & POOLED FACILITY EXPENSE 6
			(From Sch 4)		(Col 4 + Col 5)
1. GREENFIELDS I, ICF/DDN	1295945244	12/31/2011	\$48,440	\$0	\$48,440
2. GREENFIELDS II, ICF/DDN	1235349291	12/31/2011	48,440	0	48,440
3. GREENFIELDS III, ICF/DDN	1992915953	12/31/2011	48,440	0	48,440
4. GREENFIELDS IV, ICF/DDN	1154583219	12/31/2011	48,440	0	48,440
5. GREENFIELDS RESIDENTIAL CARE CENTER		12/31/2011	48,440	0	48,440
<b>TOTALS</b>			<b>\$242,200</b>	<b>\$0</b>	<b>\$242,200</b>

(To Sch 1)

## DIRECT ALLOCATION OF EXPENSES TO CHAIN COMPONENTS

HOME OFFICE:  
GREENFIELDS INTERMEDIATE CARE FACILITYFISCAL PERIOD ENDED:  
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER	REPORTED TOTAL (Col F) 2	Expense Directly Allocable to Chain Component				AUDITED TOTAL 7	
			Salaries Officers 3 (Adj 1)	Salaries Officers 4 (Adj 2)	5	6		
1. GREENFIELDS I, ICF/DDN	1295945244	\$0	\$60,550	(\$12,110)	\$0	\$0	\$48,440	
2. GREENFIELDS II, ICF/DDN	1235349291	0	60,550	(12,110)	0	0	48,440	
3. GREENFIELDS III, ICF/DDN	1992915953	0	60,550	(12,110)	0	0	48,440	
4. GREENFIELDS IV, ICF/DDN	1154583219	0	60,550	(12,110)	0	0	48,440	
5. GREENFIELDS RESIDENTIAL CARE CENTER		0	0	48,440	0	0	48,440	
<b>TOTALS</b>			\$0	\$242,200	\$0	\$0	\$0	\$242,200

(To Sch 2)

STATEMENT OF REIMBURSABLE COSTS

HOME OFFICE:  
GREENFIELDS INTERMEDIATE CARE FACILITY

FISCAL PERIOD ENDED:  
DECEMBER 31, 2011

ACCOUNT DESCRIPTION 1	REPORTED COSTS 2	COST AUDIT ADJUSTMENTS 3	ADJUSTED COSTS SUBTOTAL 4	AUDITED DIRECT COST 5	AUDITED POOLED COSTS 6
			(Col 2 + Col 3)		(Col 4 - Col 5)
1. Salaries-Officers	\$242,200		\$242,200	\$242,200	\$0
2. Salaries-Other			0		0
3. Payroll Taxes			0		0
4. Employee Benefits			0		0
5. Travel			0		0
6. Entertainment			0		0
7. Automobile			0		0
8. Depreciation-Building			0		0
9. Depreciation-Equipment			0		0
10. Other Depreciation and Amortization			0		0
11. Leases and Rentals			0		0
12. Interest-Mortgages			0		0
13. Interest-Other			0		0
14. Taxes and Licenses			0		0
15. Legal and Accounting			0		0
16. Insurance			0		0
17. Telephone			0		0
18. Utilities			0		0
19. Office Supplies			0		0
20. Nonprogram			0		0
21. Other-			0		0
22. Other General & Administrative			0		0
23. Repairs & Maintenance			0		0
24. Dues & Subscriptions			0		0
25. Equipment Rental			0		0
26. Minor Equipment			0		0
27. Continuing Education			0		0
28. Transportation			0		0
<b>TOTAL EXPENSES</b>	<b>\$242,200</b>	<b>\$0</b>	<b>\$242,200</b>	<b>\$242,200</b>	<b>\$0</b>

(To Sch 4)

Provider Name							Fiscal Period	Provider NPI		Adjustments
GREENFIELDS INTERMEDIATE CARE FACILITY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		2
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	4	1	7	4	1	3	Greenfields I, ICF/DDN (Direct Allocation to Chain Components)	\$0	\$60,550	\$60,550 *
	4	2	7	4	2	3	Greenfields II, ICF/DDN	0	60,550	60,550 *
	4	3	7	4	3	3	Greenfields III, ICF/DDN	0	60,550	60,550 *
	4	4	7	4	4	3	Greenfields IV, ICF/DDN	0	60,550	60,550 *
	4	11	7	4	N/A	3	Total Expense - Chain Components	0	242,200	242,200
To reconcile the provider's reported facility direct costs on schedule 4 to agree with summary of direct costs on schedule 6. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GREENFIELDS INTERMEDIATE CARE FACILITY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		2	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	DHS 3099 Page or Exhibit	Line	Col.	Sch.	Line	Col.					
<b><u>RECLASSIFICATION OF REPORTED COSTS - DIRECT</u></b>											
2	4	1	7	4	1	4	Greenfields I, ICF/DDN (Direct Allocation to Chain Components)	*	\$60,550	(\$12,110)	\$48,440
	4	2	7	4	2	4	Greenfields II, ICF/DDN	*	60,550	(12,110)	48,440
	4	3	7	4	3	4	Greenfields III, ICF/DDN	*	60,550	(12,110)	48,440
	4	4	7	4	4	4	Greenfields IV, ICF/DDN	*	60,550	(12,110)	48,440
	4	5	7	4	5	4	Greenfields Residential Care Center		0	48,440	48,440
							To reclassify officers salaries among all facilities managed by the home office for proper allocation of costs. 42 CFR 413.24 CMS Pub. 15-1, Sections 2102, 2150, 2150.3, 2153, 2302.4, and 2304				

\*Balance carried forward from prior/to subsequent adjustments